

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
LEHMAN BROTHERS HOLDINGS, INC., et al.,)	Case No. 08-13555 (JMP)
)	
Debtors.)	Jointly Administered

**SUPPLEMENTAL DECLARATION OF SAMUEL LOWENTHAL
IN SUPPORT OF THE DEBTORS' APPLICATION TO
RETAIN DELOITTE TAX LLP AS TAX SERVICES PROVIDER**

SAMUEL LOWENTHAL, deposes and says:

1. I am a partner of the firm of Deloitte Tax LLP ("Deloitte Tax"), which has an office located at Two World Financial Center, New York, New York. I make this supplemental declaration in further support of the above-captioned debtors' (the "Debtors") application to retain Deloitte Tax as tax services provider filed on February 16, 2010 [Docket No. 7035] (the "Employment Application"). In connection with the Employment Application, I submitted a declaration in support thereof (the "Original Declaration"). The Employment Application was approved by order of this Court on March 25, 2010 [Docket No. 7824].

2. As set forth in paragraph 10 of the Original Declaration, Deloitte Tax indicated it would provide additional information that came to its attention regarding its connections to the Debtors and its parties in interest. Accordingly, I am submitting this supplemental declaration to provide such information.

3. The statements set forth in this Supplemental Declaration are based upon my personal knowledge, upon information and belief, and/or upon client matter records kept in

the ordinary course of business that were reviewed by me or other personnel of Deloitte Tax or its affiliates.

4. In particular, it has come to Deloitte Tax's attention that a retired partner of Deloitte & Touche LLP, an affiliate of Deloitte Tax, may provide services to Ernst & Young LLP ("E&Y") in connection with certain litigation brought in the United States against E&Y arising out of its role as independent auditor of the financial statements of Lehman Brothers Holdings, Inc. ("LBHI"). LBHI is not a party to the litigation.

5. Neither Deloitte Tax nor its affiliates are providing the services referenced in paragraph 4 above.

Dated: February 15, 2012



Declarant: Samuel Lowenthal
Title: Partner, Deloitte Tax LLP